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April 2, 2007

VIA OVERNIGHT MAIL

Dogsters L.L.C.
161 Morningside Drive
Milfont, CT 06460

Attention: Edward DeLuca

Re: J & J Snack Foods Corp.

Gentlemen:

I represent J. & J. Snack Foods Corp. and its wholly owned subsidiary J & J Snack Foods Sales Corp. ("J & J"). J & J is a substantial public company. For your information I am enclosing a copy of its 2006 Annual report, which shows sales in excess of \$500 million, and stockholder equity of \$262,000.00.

J & J has recently acquired substantial assets from Integrated Brands, Inc. Among the assets is the assignment of its License Agreement ("License Agreement") with you dated April 20, 2004.

Pursuant to Section 14(c) of the License Agreement J & J agrees to insert the word "best" between the word "reasonable" and the word "efforts" in Section 1.g of the License Agreement.

As you are aware J & J has wide experience and ability in the sale of food products. It's President and Chief Executive Officer has a special interest in dogs (he has five of them) and pets in general. He has been particularly active in animal welfare activities.

J & J also has particular expertise in manufacturing, selling and transporting frozen food products. It has plants throughout the United States that sell frozen products. It also currently sells products in supermarkets, clubs and other major outlets.

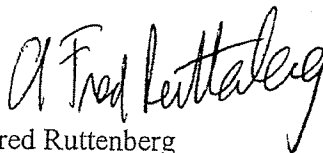
While J & J will be having specific individuals who will be dealing with the Dogsters products, initially please feel free to contact me if you have any legal questions, or J & J's President, Gerald Shreiber if there are any other matters you would like to discuss.

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As indicated above, J & J has the expertise and financial resources to perform under the License Agreement. It intends to actively promote and market the "Articles." It looks forward to working with you in the future.

Very truly yours,

FLASTER/GREENBERG P.C.

A handwritten signature in cursive script, appearing to read "A. Fred Ruttenberg".

A. Fred Ruttenberg

AFR/jae
Enclosure(s)

Cc: Jack Hassid, Esquire

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